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Jimmy Berry

*Independent Audit and Advisory Services Provider*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re:

SEARS HOLDINGS CORPORATION, *et al.*,<sup>1</sup>

Debtors.

)  
)  
) Chapter 11

)  
) Case No. 18-23538 (RDD)

)  
) (Jointly Administered)  
)

**SIXTH COMBINED MONTHLY FEE STATEMENT OF DELOITTE & TOUCHE LLP  
FOR COMPENSATION FOR SERVICES RENDERED AND REIMBURSEMENT OF  
EXPENSES AS INDEPENDENT AUDITOR AND ADVISORY SERVICES PROVIDER TO  
THE DEBTORS FOR THE PERIOD  
FROM APRIL 1, 2019 THROUGH MAY 31, 2019**

Name of Applicant:

Deloitte & Touche LLP

Authorized to Provide Services as:

Independent Audit and Advisory Services  
Provider to the Debtors

Date of Retention:

Effective *Nunc Pro Tunc* to October 15,  
2018 by Order entered January 22, 2019

Period for which Compensation and  
Reimbursement is Sought:

April 1, 2019 through May 31, 2019

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); Sears, Roebuck de Puerto Rico, Inc. (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Sears Brands Business Unit Corporation (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 3333 Beverly Road, Hoffman Estates, Illinois 60179.

Amount of Compensation Sought as Actual, Reasonable, and Necessary: \$223,028.75

Amount of Expense Reimbursement Sought: \$2,978.30

Total Amount of Fees and Expense Reimbursement Sought as Actual, Reasonable and Necessary (100%): **\$226,007.05**

**PRIOR FEE APPLICATIONS FILED**

<b>Date Filed</b>	<b>Period Covered</b>	<b>Requested Fees</b>	<b>Requested Expenses</b>	<b>Approved Fees</b>	<b>Approved Expenses</b>
03/07/19 Dkt. 2771	10/15/2018 – 11/30/2018	\$1,001,528.00	\$28,458.18	\$801,222.40	\$28,458.18
04/15/19 Dkt. 3212	12/01/2018 – 12/31/2018	\$723,338.50	\$10,156.37	\$579,470.80	\$10,156.37
04/15/19 Dkt. 3218	01/01/2019 – 01/31/2019	\$975,867.00	\$27,305.81	\$780,693.60	\$27,305.81
04/15/19 Dkt. 3219	02/01/2019 – 02/28/2019	\$565,589.75	\$4,349.96	\$452,471.80	\$4,349.96
06/13/19 Dkt. 4228	03/01/2019 – 03/31/2019	\$564,154.00	\$9,051.99	\$451,323.20	\$9,051.99
06/28/19 Dkt. 4386	04/01/2019 – 04/30/2019	\$542,700.75	\$5,068.85	\$434,160.60	\$5,068.85

## CUMULATIVE TIME SUMMARY BY PROFESSIONAL

For the Period from April 1, 2019 through May 31, 2019

### ***Audit Services<sup>2</sup>***

Professional	Level	Hours	Fees
Berry, Jim	Partner/Principal	2.0	
Berrill, Liz	Partner/Principal	7.5	
Weinert McDonnell, Lesley	Partner/Principal	10.0	
Lauret, Kyle	Senior Manager	6.4	
Beekman, Berna	Manager	2.0	
Lonnemann, Malorie	Manager	1.0	
McManus, Joseph	Senior Consultant	2.0	
Straub, Kelsey	Senior Consultant	1.1	
Nguyen, Donna	Staff/Consultant	3.5	
<b>Professional Subtotal:</b>		<b>35.5</b>	<b>\$0.00</b>

<sup>2</sup> Deloitte & Touche performed services related to Base Audit Engagement during this monthly fee statement period; however, no billing installment is sought for this period.

### ***Out of Scope Audit Services***

Professional	Level	Rate	Hours	Fees
Straub, Kelsey	Senior Consultant	\$300.00	0.6	\$180.00
<b>Professional Subtotal :</b>			<b>0.6</b>	<b>\$180.00</b>

### ***Preparation of Fee Applications***

Professional	Level	Rate	Hours	Fees
Abrom, Carisa	Senior Consultant	\$300.00	28.7	\$8,610.00
<b>Professional Subtotal :</b>			<b>28.7</b>	<b>\$8,610.00</b>

	<b>64.8</b>	<b>\$8,790.00</b>
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## CUMULATIVE FEES BY CATEGORY SUMMARY

For the Period from April 1, 2019 through May 31, 2019

Categories	Hours	Fees
Audit Services	35.5	\$0.00
Out of Scope Audit Services	0.6	\$180.00
Preparation of Fee Applications	28.7	\$8,610.00
<b>Fee's Category Subtotal :</b>	<b>64.8</b>	<b>\$8,790.00</b>

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2019 - May 31, 2019

Date	Description	Rate	Hours	Fees
<i><b>Audit Services</b></i>				
04/01/2019				
Beekman, Berna	Review self-insurance ultimate loss workpapers.	\$0.00	2.0	\$0.00
04/02/2019				
Nguyen, Donna	Update self-insurance specialist workpapers in Fiscal Year 2018 partial year audit file to prepare for electronic filing of workpapers, as required by auditing standards.	\$0.00	1.5	\$0.00
Straub, Kelsey	Compile Sears Holdings 2018 self-insurance workpapers from Deloitte specialists to prepare for electronic filing of workpapers, as required by auditing standards.	\$0.00	0.4	\$0.00
04/03/2019				
Lauret, Kyle	Prepare required Sears Holdings Audit Termination Letter per the Company no longer requiring audit services for fiscal year 2018.	\$0.00	0.6	\$0.00
Nguyen, Donna	Transition Sears Holdings 2018 partial audit workpaper listing and permanent file server to K. Straub (Deloitte) to prepare for electronic filing of workpapers, as required by auditing standards.	\$0.00	2.0	\$0.00
Straub, Kelsey	Review Sears Holdings 2018 Workpaper index to identify missing workpapers to prepare for electronic filing of workpapers, as required by auditing standards.	\$0.00	0.2	\$0.00
Straub, Kelsey	Draft Record of Issuance document for associated audit termination letter of the Sears Holdings FY18 Financial Statement audit.	\$0.00	0.2	\$0.00
Straub, Kelsey	Review Sears audit file workpaper index for inclusion of self-insurance specialist workpapers to prepare for electronic filing of workpapers, as required by auditing standards.	\$0.00	0.3	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2019 - May 31, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
04/04/2019				
Lauret, Kyle	Review the Sears Holdings FY18 Partial Audit file for workpapers needing updates and remediation.	\$0.00	0.4	\$0.00
Weinert McDonnell, Lesley	Review of required communication to the audit committee of the Company in connection with the termination of the audit engagement letter as required by the professional standards	\$0.00	0.5	\$0.00
04/08/2019				
Lauret, Kyle	Update required Sears Holdings termination letter based on reviewer comments for revised language.	\$0.00	0.7	\$0.00
Weinert McDonnell, Lesley	Provide review commentary on updated Sears Holdings termination letter based on filing and documentational requirements.	\$0.00	1.5	\$0.00
04/09/2019				
Berrill, Liz	Meet with L. McDonnell (Deloitte) to discuss filing status and requirements of Securities and Exchange Commission Form 12b-15.	\$0.00	0.5	\$0.00
Weinert McDonnell, Lesley	Meet with L. Berrill (Deloitte) to discuss filing status and requirements of Securities and Exchange Commission Form 12b-15.	\$0.00	0.5	\$0.00
04/10/2019				
Weinert McDonnell, Lesley	Research filing and documentational requirements for Deloitte and Sears Holdings when filing a Form 12b-25 with the Securities and Exchange Commission.	\$0.00	0.3	\$0.00
04/11/2019				
Berrill, Liz	Conference Call with T. Barton (Deloitte) to discuss status and completion of Securities and Exchange Commission Form 12b-25	\$0.00	0.5	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2019 - May 31, 2019

Date	Description	Rate	Hours	Fees
<i>Audit Services</i>				
04/11/2019				
Berrill, Liz	Meet with J. Berry (Deloitte) and A. Reese, T. Tisch and W. Kunkler (Sears) for committee meeting of Sears Holding Corporation presentation by Third Party Counsel on 10K filing status and 12B-25 process.	\$0.00	0.5	\$0.00
Berrill, Liz	Conference Call with M. Miskinis (Deloitte) to discuss filing requirements for Securities and Exchange Commission Form 12b-25	\$0.00	0.5	\$0.00
Berry, Jim	Meet with J. Berry (Deloitte) and A. Reese, T. Tisch and W. Kunkler (Sears) for committee meeting of Sears Holding Corporation presentation by Third Party Counsel on 10K filing status and 12B-25 process.	\$0.00	0.5	\$0.00
Berry, Jim	Discussions with E. Odoner (Weil Gotshal) regarding 12B-25 filing process for Sears	\$0.00	0.3	\$0.00
Weinert McDonnell, Lesley	Meet with L. Berrill (Deloitte) and A. Reese, T. Tisch and W. Kunkler (Sears) for committee meeting of Sears Holding Corporation presentation by Third Party Counsel on 10K filing status and 12B-25 process.	\$0.00	0.5	\$0.00
04/12/2019				
Berrill, Liz	Conference Call with T. Goncalves (Deloitte) to discuss documentational updates to Securities and Exchange Commission Form 12b-25	\$0.00	0.5	\$0.00
Berrill, Liz	Research filing and documentational requirements to Form 12b-25	\$0.00	1.0	\$0.00
Berrill, Liz	Conference Call with E. Odoner and K. Descovich (Third Party External Counsel) to discuss timing and status of filing of Securities and Exchange Commission Form 12b-25	\$0.00	1.0	\$0.00
Berrill, Liz	Conference Call with J. Berry (Deloitte) to discuss current completion status of Form 12b-25	\$0.00	0.5	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2019 - May 31, 2019

Date	Description	Rate	Hours	Fees
<i><b>Audit Services</b></i>				
04/12/2019				
Berry, Jim	Review draft Securities and Exchange Commission Form 12B-25 prepared for Sears by Third Party External Counsel for filing documentation regarding delinquent 10K.	\$0.00	1.2	\$0.00
Lauret, Kyle	Draft notification letter informing W. Kunkler and R. Riecker (Sears) and the Securities and Exchange Commission that the client-auditor relationship has ceased.	\$0.00	0.7	\$0.00
04/13/2019				
Berrill, Liz	Review and edit correspondences related to Securities and Exchange Commission-filing Form 12b-25	\$0.00	1.0	\$0.00
Weinert McDonnell, Lesley	Review draft Securities and Exchange Commission Form 12B-25 prepared for Sears by Third Party External Counsel for filing documentation regarding delinquent 10K.	\$0.00	0.5	\$0.00
04/16/2019				
Weinert McDonnell, Lesley	Meet with S. Brokke (Sears) to discuss Sears compliance with filing of Securities and Exchange Commission Form 12b-25.	\$0.00	0.5	\$0.00
04/17/2019				
Lonnemann, Malorie	Review Sears Holdings fiscal 2018 workpapers for electronic filing of workpapers, as required by auditing standards.	\$0.00	1.0	\$0.00
04/22/2019				
Berrill, Liz	Meet with S. Brokke (Sears) to discuss Sears compliance with filing of Securities and Exchange Commission Form 12b-25.	\$0.00	0.5	\$0.00

## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2019 - May 31, 2019

Date	Description	Rate	Hours	Fees
<i><b>Audit Services</b></i>				
04/23/2019				
Weinert McDonnell, Lesley	Review memorandum describing approvals obtained to perform accounting and advisory services for Sears Holdings as part of engagement process.	\$0.00	1.0	\$0.00
04/24/2019				
Weinert McDonnell, Lesley	Review memorandum describing background of termination of Sears Holdings fiscal 2018 integrated audit services to include in working paper process.	\$0.00	0.2	\$0.00
04/29/2019				
Lauret, Kyle	Review Sears Holdings fiscal 2018 workpaper listing for electronic filing of workpapers, as required by auditing standards, to determine working papers are properly included.	\$0.00	1.2	\$0.00
Lauret, Kyle	Prepare memorandum describing background of termination of Sears Holdings fiscal 2018 integrated audit services to include in working paper process.	\$0.00	0.6	\$0.00
Weinert McDonnell, Lesley	Review Sears Holdings fiscal 2018 workpaper listing.	\$0.00	1.0	\$0.00
04/30/2019				
Lauret, Kyle	Perform final check of Sears Holdings workpaper listing for electronic filing of workpapers as required by auditing standards.	\$0.00	1.1	\$0.00
05/01/2019				
Lauret, Kyle	Prepare working paper file for electronic filing of workpapers as required by auditing standards.	\$0.00	1.1	\$0.00
05/02/2019				
McManus, Joseph	Prepare working paper file for electronic filing of workpapers as required by auditing standards.	\$0.00	2.0	\$0.00



## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2019 - May 31, 2019

Date	Description	Rate	Hours	Fees
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*Audit Services*

05/06/2019

Weinert McDonnell, Lesley	Review listing of permanent file workpapers for electronic filing of workpapers as required by auditing standards.	\$0.00	3.0	\$0.00
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05/07/2019

Berrill, Liz	Review listing of audit workpapers for electronic filing of workpapers as required by auditing standards.	\$0.00	0.5	\$0.00
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Weinert McDonnell, Lesley	Review listing of audit workpapers for electronic filing of workpapers as required by auditing standards.	\$0.00	0.5	\$0.00
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05/08/2019

Berrill, Liz	Review listing of permanent file workpapers for electronic filing of workpapers as required by auditing standards.	\$0.00	0.5	\$0.00
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Subtotal for Audit Services:			35.5	\$0.00
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*Out of Scope Audit Services*

04/03/2019

Straub, Kelsey	Meet with J. Eichner (Sears) to discuss updates on the pension plans terminations from the pension plan benefit guaranty corporation.	\$300.00	0.6	\$180.00
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Subtotal for Out of Scope Audit Services:			0.6	\$180.00
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*Preparation of Fee Applications*

04/05/2019

Abrom, Carisa	Update January monthly fee statement.	\$300.00	1.4	\$420.00
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04/06/2019

Abrom, Carisa	Prepare February fee exhibit for monthly fee statement.	\$300.00	2.3	\$690.00
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04/08/2019

Abrom, Carisa	Update January monthly fee statement.	\$300.00	3.5	\$1,050.00
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## Sears Holdings Corporation

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

April 01, 2019 - May 31, 2019

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
04/09/2019				
Abrom, Carisa	Update February monthly fee statement.	\$300.00	2.4	\$720.00
04/10/2019				
Abrom, Carisa	Prepare first interim fee application.	\$300.00	3.8	\$1,140.00
04/12/2019				
Abrom, Carisa	Update first interim fee application.	\$300.00	4.7	\$1,410.00
04/15/2019				
Abrom, Carisa	Finalize first interim fee application for filing.	\$300.00	4.8	\$1,440.00
05/07/2019				
Abrom, Carisa	Begin to review March fees.	\$300.00	1.8	\$540.00
05/08/2019				
Abrom, Carisa	Review March fees for monthly fee statement.	\$300.00	2.0	\$600.00
05/20/2019				
Abrom, Carisa	Prepare fee examiner files for first interim fee application.	\$300.00	0.5	\$150.00
05/24/2019				
Abrom, Carisa	Begin to review April fees for monthly fee statement.	\$300.00	1.3	\$390.00
05/30/2019				
Abrom, Carisa	Prepare and upload zip file for first interim fee application to fee examiner.	\$300.00	0.2	\$60.00
Subtotal for Preparation of Fee Applications:			28.7	\$8,610.00
<b>Total</b>			<b>64.8</b>	<b>\$8,790.00</b>

## Recapitulation

Name	Rate	Hours	Fees
Abrom, Carisa	\$300.00	28.7	\$8,610.00
Straub, Kelsey	\$300.00	0.6	\$180.00

**Sears Holdings Corporation****Deloitte & Touche LLP****Fees Sorted by Category for the Fee Period**

April 01, 2019 - May 31, 2019

**Recapitulation**

<b>Name</b>	<b>Rate</b>	<b>Hours</b>	<b>Fees</b>
Beekman, Berna	\$0.00	2.0	\$0.00
Berrill, Liz	\$0.00	7.5	\$0.00
Berry, Jim	\$0.00	2.0	\$0.00
Lauret, Kyle	\$0.00	6.4	\$0.00
Lonnemann, Malorie	\$0.00	1.0	\$0.00
McManus, Joseph	\$0.00	2.0	\$0.00
Nguyen, Donna	\$0.00	3.5	\$0.00
Straub, Kelsey	\$0.00	1.1	\$0.00
Weinert McDonnell, Lesley	\$0.00	10.0	\$0.00